

PART 4: GENERAL ADMINISTRATION
CHAPTER 2: TRAVEL AND TRANSPORTATION REGULATIONS
SECTION 7: DEFINITIONS AND SCHEDULES

4.2.7.2.2 SCHEDULE A

Effective Date: Jan. 1, 1999

SCHEDULE A

**Lodging, Subsistence, and Private Vehicle Mileage Reimbursement Rates
For the Continental USA
(48 Contiguous States and District of Columbia)**

MAXIMUM LODGING AMOUNTS 1/

**NON-HIGH COST
LOCATIONS**

\$50/night 2/

**HIGH COST
LOCATIONS**

3/

NON HIGH COST EXCEPTION TO MAXIMUM LODGING \$120.00 PER DAY 2/

SUBSISTENCE RATES (tax inclusive)1/

<u>MEALS</u>	NON-HIGH COST <u>AREAS 4/5/</u>	-----HIGH COST AREAS-----			
		<u>4/</u>	<u>4/</u>	<u>4/</u>	<u>4/</u>
BREAKFAST	\$7.00	\$8.00	\$9.00	\$10.00	\$11.00
LUNCH	9.00	10.00	11.00	13.00	14.00
DINNER	<u>14.00</u>	<u>16.00</u>	<u>18.00</u>	<u>19.00</u>	<u>21.00</u>
TOTALS	<u>\$30.00</u>	<u>\$34.00</u>	<u>\$38.00</u>	<u>\$42.00</u>	<u>\$46.00</u>

NON-HIGH COST PER DIEM RATE 6/ \$80.00 PER DAY (OR \$3.33 PER HOUR)

PRIVATE OWNED VEHICLE (POV) MILEAGE REIMBURSEMENT RATE 7/

JANUARY 1, 1999 THROUGH MARCH 31, 1999	\$.315/MILE
BEGINNING APRIL 1, 1999	\$.31/MILE

PRIVATE AIRCRAFT MILEAGE REIMBURSEMENT RATE 8/ \$.85/STATUTE MILE

PRIVATE MOTORCYCLE MILEAGE REIMBURSEMENT RATE 9/ \$.25/MILE

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4.2.7.2.2 SCHEDULE A - continued

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SCHEDULE A FOOTNOTES

- 1/ The reference for these rates is the U.S. General Services Administration's web site, <http://www.gsa.gov/travel.htm>. Select U.S. Per Diem Rates by Location (Continental USA) to view rates for the contiguous states (before adding taxes) or Foreign Per Diem Rates (taxes included) to view rates for Alaska, Hawaii, and U.S. possessions.
- 2/ **This is the maximum allowable lodging rate (before taxes) for all in-state and out-of-state non-high cost locations in the continental USA.**
- 3/ For the specific maximum lodging rates (before taxes) for individual high cost locations in the Continental USA, see web site <http://www.gsa.gov/travel.htm>.
- 4/ To determine which subsistence rate (\$30, \$34, \$38, \$42, or \$46/day) is applicable for the specific high cost locations of the Continental USA, see web site <http://www.gsa.gov/travel.htm>.
- 5/ **ALL OTHER AREAS:** Includes all non-high cost areas in the Continental USA where the daily set subsistence rate is \$30.
- 6/ **NON HIGH COST PER DIEM RATE:** The daily total is arrived at by adding the non-high cost location lodging rate to the non-high cost areas subsistence rate ($\$50 + \$30 = \$80$). The hourly rate is then arrived at by dividing the daily total by 24 hours ($\$80/24 = \3.33). Actual taxes paid on lodging may be added to the lodging rate. **Both the daily and hourly rates are used for certain types of boards and commissions (refer to Subsection 4.2.3.1), and the hourly rate is used when a state traveler is authorized to use a privately owned travel trailer or camper (refer to Subsection 4.2.2.2.c).**
- 7/ **POV MILEAGE REIMBURSEMENT RATE:** IRS Revenue Procedures 97-58, 98-63, and 99-7 are the source documents for these rates.
- 8/ **PRIVATE AIRCRAFT MILEAGE REIMBURSEMENT RATE:** The source document for this rate is the Federal Register Doc. 96-12785 filed on May 22, 1996.
- 9/ **PRIVATE MOTORCYCLE MILEAGE REIMBURSEMENT RATE:** The source document for this rate is the Federal Register Doc. 96-12785 filed on May 22, 1996.